



STATE BOARD OF EQUALIZATION

October 24, 1957

Mr. J--- H---
N--- D--- R--- Co.
XXXX --- ---
---, California

H-XXXXX
now: SR -- XX-XXXXXX

Dear Mr. H---:

We have received a number of reports from our Los Angeles district and sub-district offices with reference to the status of Nutria for purposes of the sales tax.

In order for the sales of this animal to be regarded as exempt from sales tax upon the basis that the animal is used for food, it must be determined that the animal is one "of a kind the products of which ordinarily constitute food for human consumption" (Section 6358(a)).

While the reports show that in some instances Nutria meat is sold as food for human consumption, the reports indicate that it would be incorrect to state that this animal is of a kind the products of which ordinarily constitute food for human consumption. We, therefore, must inform you that we are not prepared at this time to rule sales of Nutria to be exempt as sales of animals of a kind the products of which ordinarily constitute food for human consumption. Sales of Nutria meat for human consumption would, of course, be exempt from the tax.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:rc

cc: --- -- Compliance
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